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**Title of Hearing:** Hearing on tax extenders held by the House Ways and Means Subcommittee on Select Revenue Measures

On behalf of the citizens of Whitley County, Indiana, I urge you to approve the immediate reinstatement of the expired charitable giving incentives which allow organizations such as our Community Foundation to assist individuals (through scholarships) and non-profit charitable organizations serving our community.

Within the past month I was contacted by a potential donor who was interested in establishing a nursing scholarship for students from our community via the Charitable IRA Rollover. She was disappointed and frustrated to know that the IRA Rollover is not currently available and the gift has been put on hold. Worthy, deserving students are currently being deprived financial assistance due to the fact that this provision is unavailable. While this is but a small example of a situation in Whitley County, I am confident there are a myriad of other gifts that could be working for the good of communities throughout the country if these provisions would be reinstated.